

JOSEPH P. RUSSONIELLO (CSBN 44332)  
United States Attorney  
THOMAS MOORE (ASBN 4305-O78T)  
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Chief, Tax Division  
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Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and  
MARTHA LEVY, Revenue Officer,

Petitioners,

v.

ALAN D. MILLER,

Respondent.

FILED  
FEB 1 2008  
RICHARD W. WIERING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
E-filing  
TEH  
CV. 08 0768  
DECLARATION OF THOMAS MOORE  
IN SUPPORT OF PETITION FOR  
JUDICIAL APPROVAL OF LEVY ON  
A PRINCIPAL RESIDENCE

I, Thomas Moore, pursuant to the provisions of 28 U.S.C. § 1746, declare as follows:

1. I am employed as an Assistant United States attorney with the United States Attorney, in the offices located in San Francisco, California.

2. As part of my duties, I have custody of IRS taxpayer records for the cases assigned to me, including this matter.

3. Attached hereto as Exhibits 1-6 are true and correct copies of the Certificate of Assessments and Payments for Alan D. Miller for the 1989-1991 and 2003-2005 tax years.

I declare under penalty of perjury that the foregoing is true and correct

Executed on January 31, 2008, San Francisco, California.

  
THOMAS MOORE  
Assistant United States Attorney  
Tax Division

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: December 13, 2007

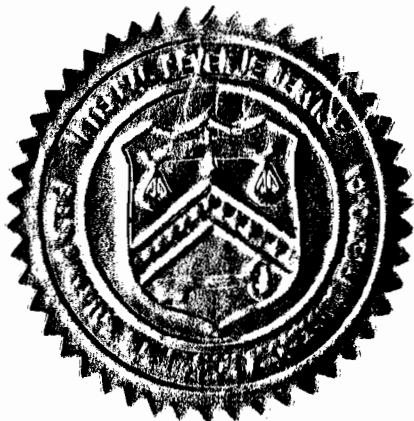
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Alan D. Miller, § , covering United States Individual Income Tax for the period ending December 31, 1989

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:



L. Marott  
Chief, Accounting Operations

**EXHIBIT** 1

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 1989

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
	ADJUSTED GROSS INCOME			
	133,958.00			
	TAXABLE INCOME			
	112,600.00			
07-28-1990	RETURN FILED & TAX ASSESSED 89221-216-02008-0 199034		5,669.00	09-03-1990
04-17-1989	ESTIMATED TAX DECLARATION		3,000.00	
06-23-1989	ESTIMATED TAX DECLARATION		3,000.00	
09-15-1989	ESTIMATED TAX DECLARATION		2,295.00	
01-16-1990	ESTIMATED TAX DECLARATION		2,295.00	
04-15-1990	EXTENSION OF TIME TO FILE EXT. DATE 08-15-1990			
09-03-1990	REFUND		(4,921.00)	
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY AFTER 30 OR 60 DAY LETTER 29247-599-08008-2 20023008	26,419.00		08-05-2002
08-05-2002	RENUMBERED RETURN 29247-599-08008-2			
	INTEREST ASSESSED 20023008	47,661.67		08-05-2002
10-21-2002	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 1

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

ALAN D MILLER

EIN/SSN:

1

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 1989

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
------	----------------------------	---	----------------------------------	---------------------------------------

10-22-2002 INTENT TO LEVY COLLECTION  
DUE PROCESS NOTICE  
LEVY NOTICE ISSUED

10-25-2002 FEDERAL TAX LIEN

10-27-2002 INTENT TO LEVY COLLECTION  
DUE PROCESS NOTICE  
RETURN RECEIPT SIGNED

02-04-2004 OVERPAID CREDIT APPLIED 29,957.35  
1040 198612

02-04-2004 OVERPAID CREDIT APPLIED 27,384.02  
1040 198712

04-22-2004 OFFER IN COMPROMISE  
PENDING

06-28-2004 REVERSAL OF MODULE  
BLOCKED FROM FEDERAL  
PAYMENT LEVY PROGRAM

02-23-2005 OFFER IN COMPROMISE  
REJECTED, RETURNED,  
TERMINATED

03-28-2005 MODULE IN FEDERAL PAYMENT  
LEVY PROGRAM

FORM 4340 (REV. 01-2002)

PAGE 2

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 1989

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
04-04-2005	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
05-16-2005	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
07-22-2005	FEDERAL TAX LIEN			
08-22-2005	FEES AND COLLECTION COSTS		20.00	
11-03-2005	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
05-24-2006	SUBSEQUENT PAYMENT LEVY		813.61	
04-15-2007	INTEREST OVERPAYMENT CREDIT . 1040 200612		4.39	
04-15-2007	OVERPAID CREDIT APPLIED 1040 200612		6,609.00	
04-15-2007	OVERPAID CREDIT APPLIED 1040 200612		25.61	
08-05-2002	Statutory Notice of Balance Due			
08-26-2002	Statutory Notice of Intent to Levy			

FORM 4340 (REV. 01-2002)

PAGE 3

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 1989

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
-----				
03-21-2005	Statutory Notice of Intent to Levy			

FORM 4340 (REV. 01-2002)

PAGE 4

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 1989

BALANCE 9,306.69

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

L. Marott

PRINT NAME: \_\_\_\_\_

Chief, Accounting Operations

TITLE: \_\_\_\_\_

WI-11-5

DELEGATION ORDER: \_\_\_\_\_

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/11/2007

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: December 13, 2007

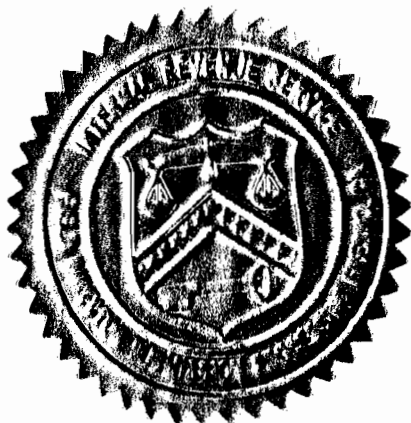
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Alan D. Miller, covering United States Individual Income Tax for the period ending December 31, 1990

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:



L. Marott  
Chief, Accounting Operations

**EXHIBIT** 2



ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 1990

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
	ADJUSTED GROSS INCOME			
	148,080.00			
	TAXABLE INCOME			
	124,511.00			
10-10-1991	RETURN FILED & TAX ASSESSED 89221-285-13916-1 199144		1,111.00	11-11-1991
04-18-1990	ESTIMATED TAX DECLARATION		2,500.00	
06-16-1990	ESTIMATED TAX DECLARATION		2,500.00	
09-14-1990	ESTIMATED TAX DECLARATION		2,500.00	
01-17-1991	ESTIMATED TAX DECLARATION		2,500.00	
04-15-1991	EXTENSION OF TIME TO FILE EXT. DATE 08-15-1991			
08-11-1991	EXTENSION OF TIME TO FILE EXT. DATE 10-15-1991			
11-11-1991	REFUND		(8,889.00)	
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY AFTER 30 OR 60 DAY LETTER 29247-599-08000-2 20023008	34,326.00		08-05-2002
08-05-2002	RENUMBERED RETURN 29247-599-08000-2			
	INTEREST ASSESSED 20023008	51,352.13		08-05-2002
10-21-2002	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 1990

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
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10-22-2002 INTENT TO LEVY COLLECTION  
DUE PROCESS NOTICE  
LEVY NOTICE ISSUED

10-25-2002 FEDERAL TAX LIEN

10-27-2002 INTENT TO LEVY COLLECTION  
DUE PROCESS NOTICE  
RETURN RECEIPT SIGNED

04-22-2004 OFFER IN COMPROMISE  
PENDING

06-28-2004 REVERSAL OF MODULE  
BLOCKED FROM FEDERAL  
PAYMENT LEVY PROGRAM

02-23-2005 OFFER IN COMPROMISE  
REJECTED, RETURNED,  
TERMINATED

03-28-2005 MODULE IN FEDERAL PAYMENT  
LEVY PROGRAM

04-04-2005 MODULE REVERSED OUT OF  
FEDERAL PAYMENT LEVY  
PROGRAM

FORM 4340 (REV. 01-2002)

PAGE 2

## CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 1990

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
------	----------------------------	---	----------------------------------	---------------------------------------

05-16-2005 MODULE IN FEDERAL PAYMENT  
LEVY PROGRAM

07-22-2005 FEDERAL TAX LIEN

11-03-2005 INTENT TO LEVY COLLECTION  
DUE PROCESS NOTICE  
RETURN RECEIPT SIGNED

08-05-2002 Statutory Notice of Balance Due

08-26-2002 Statutory Notice of Intent to Levy

03-21-2005 Statutory Notice of Intent to Levy

FORM 4340 (REV. 01-2002)

PAGE 3

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 1990

BALANCE 85,678.13

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

L. Marott

PRINT NAME: \_\_\_\_\_

Chief, Accounting Operations

TITLE: \_\_\_\_\_

WI-11-5

DELEGATION ORDER: \_\_\_\_\_

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/11/2007

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: December 13, 2007

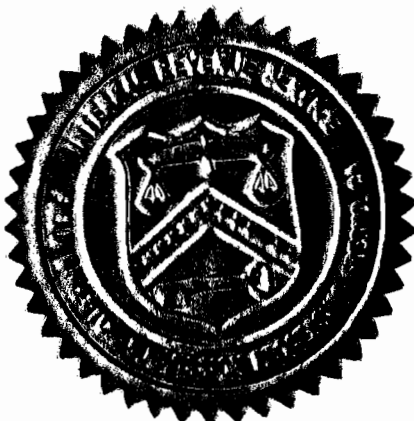
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Alan D. Miller, , covering United States Individual Income Tax for the period ending December 31, 1991

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:



L. Marott  
Chief, Accounting Operations

**EXHIBIT** 3

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 1991

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
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ADJUSTED GROSS INCOME  
98,402.00

TAXABLE INCOME  
76,380.00

10-29-1992	RETURN FILED & TAX ASSESSED 89221-305-08100-2		0.00	11-30-1992
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04-15-1991	ESTIMATED TAX DECLARATION		2,500.00	
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06-19-1991	ESTIMATED TAX DECLARATION		2,500.00	
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09-18-1991	ESTIMATED TAX DECLARATION		2,500.00	
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01-15-1992	ESTIMATED TAX DECLARATION		2,500.00	
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04-15-1992	EXTENSION OF TIME TO FILE EXT. DATE 08-15-1992			
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08-19-1992	EXTENSION OF TIME TO FILE EXT. DATE 10-15-1992			
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04-15-1992	OVERPAYMENT CREDIT ELECT TRANSFERRED TO NEXT TAX PERIOD		(10,000.00)	
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	LATE FILING PENALTY 20023008	477.65		08-05-2002
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	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY AFTER 30 OR 60 DAY LETTER 29247-599-08001-2 20023008	19,553.00		08-05-2002
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08-05-2002	RENUMBERED RETURN 29247-599-08001-2			
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FORM 4340 (REV. 01-2002)

PAGE 1

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
 FORM: 1040 TAX PERIOD: DEC 1991

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
	INTEREST ASSESSED 20023008	25,973.85		08-05-2002
10-21-2002	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
10-22-2002	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
10-25-2002	FEDERAL TAX LIEN			
10-27-2002	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
04-22-2004	OFFER IN COMPROMISE PENDING			
06-28-2004	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
02-23-2005	OFFER IN COMPROMISE REJECTED, RETURNED, TERMINATED			

FORM 4340 (REV. 01-2002)

PAGE 2

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 1991

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
03-28-2005	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
04-04-2005	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
05-16-2005	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
07-22-2005	FEDERAL TAX LIEN			
11-03-2005	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
08-05-2002	Statutory Notice of Balance Due			
08-26-2002	Statutory Notice of Intent to Levy			
03-21-2005	Statutory Notice of Intent to Levy			

FORM 4340 (REV. 01-2002)

PAGE 3



ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 1991

BALANCE 46,004.50

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

L. Marott

PRINT NAME: \_\_\_\_\_

Chief, Accounting Operations

TITLE: \_\_\_\_\_

WI-11-5

DELEGATION ORDER: \_\_\_\_\_

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/11/2007

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: December 13, 2007

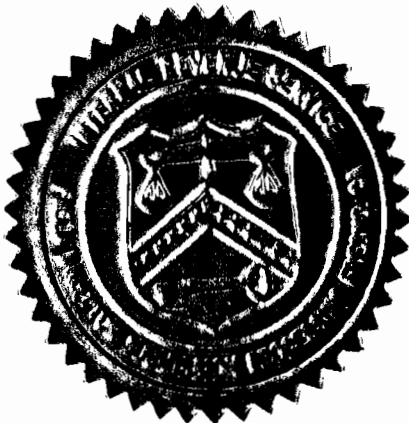
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Alan D. Miller, covering United States Individual Income Tax for the period ending December 31, 2003

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:



L. Marott  
Chief, Accounting Operations

EXHIBIT

4

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 2003

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
	ADJUSTED GROSS INCOME			
	83,321.00			
	TAXABLE INCOME			
	60,159.00			
04-15-2004	RETURN FILED & TAX ASSESSED 89221-087-92835-4 200414		11,854.00	04-19-2004
	ESTIMATED TAX PENALTY 20041408		116.42	04-19-2004
	FAILURE TO PAY TAX PENALTY 20041408		59.27	04-19-2004
	INTEREST ASSESSED 20041408		6.48	04-19-2004
04-22-2004	OFFER IN COMPROMISE PENDING			
02-23-2005	OFFER IN COMPROMISE REJECTED, RETURNED, TERMINATED			
05-16-2005	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
07-15-2005	FEDERAL TAX LIEN			
08-08-2005	FEES AND COLLECTION COSTS		10.00	
12-21-2005	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
04-19-2004	Statutory Notice of Balance Due			
05-10-2004	Statutory Notice of Intent to Levy			

ALAN D MILLER

EIN/SSN: 1

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2003

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
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03-21-2005 Statutory Notice of Intent to Levy

FORM 4340 (REV. 01-2002)

PAGE 2

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 2003

BALANCE 12,046.17

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

L. Marott

PRINT NAME:

Chief, Accounting Operations

TITLE:

WI-11-5

DELEGATION ORDER:

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/11/2007

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: December 13, 2007

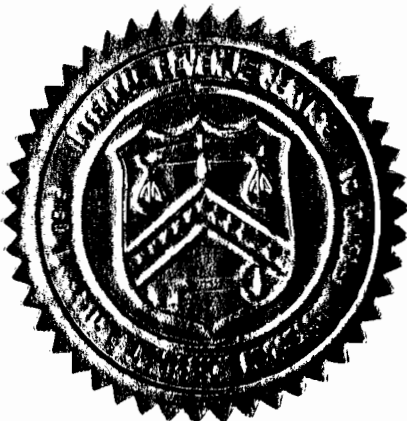
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Alan D. Miller, , covering United States Individual Income Tax for the period ending December 31, 2004

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:



L. Marott  
Chief, Accounting Operations

EXHIBIT 5

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 2004

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
	ADJUSTED GROSS INCOME			
	104,654.00			
	TAXABLE INCOME			
	75,215.00			
10-19-2005	RETURN FILED & TAX ASSESSED 89221-295-90726-5 200545		14,922.00	11-21-2005
04-15-2005	EXTENSION OF TIME TO FILE EXT. DATE 08-15-2005			
08-15-2005	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2005			
	ESTIMATED TAX PENALTY 20054508	377.00		11-21-2005
	FAILURE TO PAY TAX PENALTY 20054508	596.88		11-21-2005
	INTEREST ASSESSED 20054508	571.53		11-21-2005
02-06-2006	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
02-06-2006	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
01-13-2006	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			

FORM 4340 (REV. 01-2002)

PAGE 1

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 2004

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
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01-20-2006 FEDERAL TAX LIEN

02-13-2006 FEES AND COLLECTION COSTS 14.00

01-19-2006 INTENT TO LEVY COLLECTION  
DUE PROCESS NOTICE  
RETURN RECEIPT SIGNED

02-06-2006 MODULE IN FEDERAL PAYMENT  
LEVY PROGRAM

MISCELLANEOUS PENALTY 1,982.00 03-19-2007  
IRC 6662 ACCURACY PENALTY  
89254-454-65969-7 20071008

ADDITIONAL TAX ASSESSED 9,911.00 03-19-2007  
89254-454-65969-7 20071008

03-19-2007 MODULE REVERSED OUT OF  
FEDERAL PAYMENT LEVY  
PROGRAM

04-24-2007 INTENT TO LEVY COLLECTION  
DUE PROCESS NOTICE  
LEVY NOTICE ISSUED

05-14-2007 MODULE IN FEDERAL PAYMENT  
LEVY PROGRAM

FORM 4340 (REV. 01-2002)

PAGE 2



CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2004

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
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05-04-2007 FEDERAL TAX LIEN

05-28-2007 FEES AND COLLECTION COSTS 14.00

05-29-2007 INTENT TO LEVY COLLECTION  
DUE PROCESS NOTICE  
COLL DUE PROCESS NOTICE  
REFUSED/UNCLAIMED

11-21-2005 Statutory Notice of Balance Due

03-19-2007 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

PAGE 3


ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 2004

BALANCE 28,388.41

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

L. Marott

PRINT NAME:

Chief, Accounting Operations

TITLE:

WI-11-5

DELEGATION ORDER:

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/11/2007

FORM 4340 (REV. 01-2002)

PAGE 4

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: December 13, 2007

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Alan D. Miller, , covering United States Individual Income Tax for the period ending December 31, 2005

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:



L. Marott  
Chief, Accounting Operations

**EXHIBIT** 6

CERTIFICATE OF ASSESSMENTS, PAYMENTS AND OTHER SPECIFIED MATTERS

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
	ADJUSTED GROSS INCOME			
	76,896.00			
	TAXABLE INCOME			
	45,704.00			
10-14-2006	RETURN FILED & TAX ASSESSED		8,096.00	11-20-2006
	89211-294-41827-6 200645			
01-19-2006	ESTIMATED TAX DECLARATION		8,000.00	
04-15-2006	EXTENSION OF TIME TO FILE			
	EXT. DATE 10-15-2006			
04-15-2006	SUBSEQUENT PAYMENT		96.00	
	ESTIMATED TAX PENALTY	198.98		11-20-2006
	20064508			
12-11-2006	INTENT TO LEVY COLLECTION			
	DUE PROCESS NOTICE			
	COLL DUE PROCESS NOTICE			
	REFUSED/UNCLAIMED			
12-11-2006	INTENT TO LEVY COLLECTION			
	DUE PROCESS NOTICE			
	LEVY NOTICE ISSUED			
12-15-2006	FEDERAL TAX LIEN			
01-08-2007	FEES AND COLLECTION COSTS	14.00		
02-26-2007	MODULE IN FEDERAL PAYMENT			
	LEVY PROGRAM			
11-20-2006	Statutory Notice of Balance Due			
12-25-2006	Statutory Notice of Intent to Levy			

ALAN D MILLER

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 2005

BALANCE 212.98

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

L. Marott

PRINT NAME:

Chief, Accounting Operations

TITLE:

WI-11-5

DELEGATION ORDER:

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/11/2007